



Internal Audit Progress Report Plymouth City Council

September 2013



Auditing for achievement

PLYMOUTH CITY COUNCIL

Subject: Internal Audit – Progress Report
Committee: Audit Committee
Date: September 2013
Cabinet Member: Councillor Lowry
CMT Member: Malcolm Coe, (Assistant Director FETA)
Author: Robert Hutchins, Head of Devon Audit Partnership
Contact details: Tel: (01752 (30) 6710
e-mail: robert.hutchins@devonaudit.gov.uk
Ref: AUD/RH
Key Decision: No
Part: I

Purpose of the report:

This report provides Members of the Audit Committee with a position statement on the audit work carried out since April 2013 and based on work performed to date during 2013/14, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

The Brilliant Co-operative Council Corporate Plan 2013/14 -2016/17:

The work of the internal audit service assists the Council in maintaining high standards of public accountability and probity in the use of public funds. The service has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

The delivery of the Internal Audit Plan assists all directorates in delivering outcomes from the Corporate Plan:-

- Pioneering Plymouth – by ensuring that resources are used wisely and that services delivered meet or exceed customer expectations;
- Confident Plymouth - the Government and other agencies have confidence in the Council and partners.

Implications for Medium Term Financial Plan and Resource Implications:

Including finance, human, IT and land:

None.

Other Implications: e.g. Child Poverty, Community Safety, Health and Safety and Risk Management:

The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Equality and Diversity:

Has an Equality Impact Assessment been undertaken? Yes/No

It is recommended that:-

- Alternative options considered and rejected:**

Published work / information:

Background papers:

Sign off:

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Originating SMT Member													
Has the Cabinet Member(s) agreed the content of the report? Yes													

INTRODUCTION

- 1.1 The Internal Audit (IA) Service for Plymouth City Council is being delivered by the Devon Audit Partnership (DAP). This is a shared service arrangement constituted under section 20 of the Local Government Act 2000; the Partnership was formed on 1 April 2009.
- 1.2 Plymouth's IA Plan for 2013/14 was submitted to, and agreed by, the Audit Committee on 14 March 2013. Historically, we have reported progress against plan for the first half of the year to the December Committee and for the full year to the June Committee.
- 1.3 At the June Audit Committee, Members requested more regular updates of progress against the audit plan and this reports details reviews undertaken by the IA Service in the year up to 23 August 2013.

2 REVIEW OF AUDIT COVERAGE

- 2.1 Overall, good progress has been made against the plan agreed with management for the 2013/14 financial year. Progress in the period up to 23 August has included completion of work carried forward from 2012/13, undertaking follow up audits, and in completing assignments in accordance with timescales agreed with management.
- 2.2 A summary of Internal Audit's opinion on the individual reviews that have been carried out or concluded for the period from 1 April 2013 is included in Appendix 1.

3 INTERNAL AUDIT OPINION

- 3.1 In carrying out systems and other reviews, Internal Audit assesses whether key, and other, controls are operating satisfactorily within the area under review, and an opinion on the adequacy of controls is provided to management as part of the audit report.
- 3.2 All final audit reports also include an action plan which identifies responsible officers, and target dates, to address control issues identified during a review. Implementation of action plans are reviewed during subsequent audits or as part of a specific follow-up process.
- 3.3 Overall, and based on work performed to date during 2013/14, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

4 RECOMMENDATIONS

- 4.1 It is recommended that the report be noted

Summary of Audit work completed and Audit Opinions

Audit Area	Year	Status	Assurance Opinion	Executive Summary
Corporate Services (excluding ICT)				
Housing Benefits	2012/13	Final	Improvements Required	<p>Although the audit opinion remains as 'Improvements Required', it is pleasing to note that the direction of travel is positive, and overall, an effective service is being provided to City residents. This is particularly commendable as it has been achieved during a time of increasing caseload, the average caseload has risen from 30,633 in 2011/12 to 31,011 in 2012/13, and implementing significant change brought about through National Welfare Reforms.</p> <p>Processing times for new claims have reduced significantly this year from 28.23 in 2011/12 to 21.00 in 2012/13 (target 15 days), and although this has been at the expense of processing times for changes in claimants' details, which show a clear deterioration from 17.33 in 2011/12 to 26.08 in 2012/13, there are plans in place to improve performance over the coming months. Until processing times can be improved in this area however, there remains a risk that overpayments are made unnecessarily, resulting in additional recovery work, and potential loss of revenue for the Council. It is recognised that actual performance for March 2013 indicates that targets were achieved with processing times for new claims at 12.71 days and changes at 4.29. Should this level of performance continue, the level of risk will be reduced.</p> <p>Only minor errors have been identified in relation to the accuracy of processing of benefit claims, and none were symptomatic of underlying issues such as poorly trained staff, weak quality control, etc.</p> <p>The Quality Assurance process is generally robust, although</p>

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				<p>recommendations have been made to ensure the process is properly adhered to in all cases. Payments themselves are well controlled, though efficiencies could be made by restricting the option of receiving payments of housing benefit by cheque. Although there is a lack of proactive fraud investigation work undertaken, a review of reactive fraud investigations found that work undertaken is proportionate, effective, and in line with Council procedures.</p>
Access Controls to Key Systems 2012/13	2012/13	Final	Improvements Required	<p>The review does provide assurance that user access is not granted without line management approval and in the restricted sample tested, the levels of access provided was found to be appropriate and in accordance with requests made. However, controls would be furthered strengthened if requesting managers are required to specify any financial limits which may be attributed to the user.</p> <p>Training arrangements for new users remains inconsistent. Whilst there is a resource and a demand for Carefirst training, users of other systems, particularly Academy, Creditors and Debtors rely on 'on the job' training within the relevant departments. In recognition that these arrangements are largely due to demand and resource issues, agreed actions to explore the development of e-learning would appear a pragmatic approach to strengthening the internal control that effective training can provide.</p> <p>The Service Desk is reliant on notifications from managers in respect of identifying any required amendments to access levels. In respect of staff leaving the Council, the controls regarding removing access is strengthened through the regular receipt and review of 'leavers' reports from Payroll. However, internal staff moves lack a similar level of control. It is possible that the replacement payroll system might provide a solution in identifying and reporting upon staff movements enabling a similar control to that of leavers.</p>

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				<p>Each KFS has a defined review process, which, although inconsistent with one another, provides a satisfactory level of assurance if undertaken fully and on an annual basis. However, it is considered that a more consistent, perhaps even a centralised, approach to reviews would further strengthen controls.</p> <p>Performance against the SLA target would appear to have deteriorated but it is accepted that demand has increased and experienced staff have been seconded elsewhere, however, it is important that this decline is arrested. It is also considered that performance reporting and monitoring should focus on the quality of the processing of service requests in addition to the measurement of timeliness against the SLA.</p> <p>However, it should be noted that key departmental officers spoken to during the course of this audit expressed satisfaction with the way in which the Service Desk processed user access requests.</p>
'Carefirst' Creditors	2012/13	Final	Improvements Required	<p>Overall the controls in place for ensuring that the Council makes accurate, timely and complete payments to individuals and Residential Homes for adult social care services require improvement.</p> <p>The Transaction Centre has faced difficulty in resolving issues with incomplete and inaccurate data coming from Carefirst; this has resulted in payments being delayed and in some cases incorrect payments being made.</p> <p>Restructuring within Adult Social Care has changed the way payments are input and checked prior to being submitted to Creditors for payment. Testing identified inaccurate data input and ineffective checks completed at this stage of the process. Without an independent check by Adult Social Care prior to the payment run being initiated there is an increased risk of input errors going</p>

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				<p>undetected. At the time of the audit, it appeared that staff had both input and authorisation access.</p> <p>Instances of the incorrect Creditor number being input to CareFirst resulted in failed transactions which could not be traced and corrected until the client or Residential Home complained that they had not been paid.</p> <p>Instalment arrangements to recover overpayments to Residential Homes, were agreed but in some cases payments had defaulted or the Homes had gone into Administration due to the lack of recovery procedures within Adult Social Care.</p>
Council Tax System	2012/13	Final	Good Standard	<p>The ISA 260 report issued by Grant Thornton in September 2012 highlighted that there was approximately £4.1m of "old" debt which had not been written off. This debt dated back pre year 2000 and assurance can be given that this debt was approved and written off February 2013.</p> <p>Despite the difficult economic climate the collection rate at end of March 2013 shows an improvement against the previous year of 96.45% against 96.30% (Mar 2012) although it did fall short of the target of 98%.</p> <p>There has been no programmed review of exemptions and discounts such as single person discount (SPD), student discount, disability exemption and empty properties in 12/13. For 2011/2012 an exercise was undertaken as part of the National Fraud Initiative (NFI) to match the details of those in receipt of SPD with data held on the electoral register; this exercise saved approximately £140k in SPD. The Revenue and Benefits Manager has indicated that a rolling programme is to be put in place to review all discounts and exemptions.</p> <p>A new firm of bailiffs have been contracted to undertake recovery where a</p>

Audit Area	Year	Status	Assurance Opinion	Executive Summary
				<p>liability order has been issued. The former bailiffs were unsuccessful in securing the new contract which commenced 1st April 2013 but will continue holding some accounts for a period of time especially those with arrangements to pay. It is recommended that an agreement needs to be signed to cover this transitional period.</p> <p>Recovery action taken on accounts was found to be operating to a good standard.</p>
Loans & Investments	2012/13	Final	High Standard	<p>The Council has adopted the CIPFA Prudential Code and CIPFA Code of Practice on Treasury Management which together with the annual Treasury Management Strategy Statement and Treasury Management Practices provide a comprehensive policy framework in which to operate.</p> <p>Monitoring and reporting of Treasury Management activity continues to be regular and transparent, with the Audit Committee providing independent scrutiny of Treasury Management policy and procedures. The Treasury Management Board continues to meet regularly where possible and the members also receive daily updates of trading activity from the Senior Accountant.</p> <p>Call Accounts have been central to the current Treasury Management activity as these have been able to offer the best rates of return within the risk limits set out by the Council and advised by the external consultants. Cash flow forecasting and the management of the Council's main bank account is again considered to be operating well.</p>
Capital Accounting (Asset Register)	2012/13	Final	Good Standard	<p>Overall, the appropriateness and efficiency of current processes and management practices in place to manage the Council's fixed assets and capital resources is of a good standard.</p>

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				<p>Capital Strategy documents are in place, reviewed annually and approved by Cabinet and Full Council. The rules and responsibilities in respect of Capital Accounting are set out in Financial Regulations and the Capital Programme Governance document.</p> <p>All capital schemes must be fully financed and approved by the Capital Delivery Board. The policy, procedures and controls for capital schemes are detailed in the Capital Programme Governance document. Capital purchases are made in accordance with Financial Regulations and Standing Orders. Regular monitoring reports are provided throughout the year to enable effective scrutiny of achievements against the Council's Capital Strategy and its Capital Programme.</p> <p>The rolling asset re-valuation programme is being adhered to with valuations having been prepared in accordance with the Royal Institution of Chartered Surveyors Appraisal and Valuation Standards and the International Financial Reporting Standards Code of Practice on Local Authority Accounting. The Principal Surveyor (Corporate Estates) issued an appropriate valuation certificate together with valuation schedules, in December 2012. The Fixed Asset register was subsequently updated, accurately and completely with the revised valuations.</p> <p>A full reconciliation between the Fixed Asset Register and General Ledger was undertaken when the 2011/12 accounts were finalised and the figures brought forward to 2012/13. Movement on the general ledger is monitored monthly, and further reconciliations between the general ledger and fixed asset register are due to be undertaken as part of the closedown process.</p>
NNDR	2012/13	Final	Good Standard	Despite the on-going changes following the re-organisation of Revenues & Benefits, the team have continued to maintain accuracy and control over property valuations with amendments to billing adequately supported. This

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				<p>is due to the high standard of training delivered and review of work carried out by the Local Taxation Manager and Team Leader. In addition, there are comprehensive and up to date procedures readily available to staff with effective systems in place to promptly communicate changes to working practices and legislation.</p> <p>Despite the difficult economic climate the collection rate achieved was 96.73% against a target of 96.90%, a further improvement to the 96.21% collected in the previous year.</p> <p>The Council grant mandatory and discretionary rate relief to registered charities and other non-profit making organisations and hardship relief may be granted to businesses where the closure of the business would have a substantial impact on the community. It was found that there were good procedures in place to evaluate the granting of discretionary relief through a panel where a scoring system is applied to determine if an application should be granted and the level of relief. This is a robust process that clearly documents the decision making process. The Council are currently formulating a new exemptions policy.</p> <p>A new firm of bailiffs have been contracted to undertake recovery where a liability order has been issued. The former bailiffs were unsuccessful in securing the new contract which commenced 1st April 2013 but will continue holding some accounts for a period of time especially those with arrangements to pay. It is recommended that an agreement needs to be signed to cover this transitional period.</p> <p>Recovery action taken on accounts was found to be operating to a good standard and write-offs were subject to the correct approval process.</p>

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Income Collection	2012/13	Final	Good Standard	<p data-bbox="1088 285 2085 544">During 2012/13 there has been a significant increase in the use of electronic payment methods by council customers, preventing the need for expensive and time intensive manual processing of income transactions and reducing the risk to the Authority from processing significant levels of cash on site. Cash collection processes were found to be accurate, complete and timely. This was also the case for the receipting, recording and banking of income received.</p> <p data-bbox="1088 584 2085 695">Reconciliation between income received and the bank and main accounting system were undertaken regularly throughout the year, with unidentified/unallocated transactions subject to investigation and action.</p>
Use of Purchasing Cards	2012/13	Final	Improvements Required	<p data-bbox="1088 738 2085 914">The likelihood of misuse of purchasing cards is influenced by the culture and effectiveness of internal controls. Periodic scrutiny by internal audit helps to raise cardholder awareness of the system requirements and reduce the tendency towards complacency and diminished adherence to controls; it also acts as a fraud deterrent.</p> <p data-bbox="1088 959 2085 1070">The work undertaken has included analysis of spend during the last quarter of 2011/12 and the first three quarters of 2012/13, a review of policy and guidance and interviews with selected card holders.</p> <p data-bbox="1088 1110 2085 1334">Overall there are several areas which need to be addressed to ensure that the cards and the supporting systems are used effectively. The guidance in place, although relevant, would benefit from a reduction in overall content, as this would make a more user friendly document, which if well communicated would address a number of the issues raised within this report.</p>

Audit Area	Year	Status	Assurance Opinion	Executive Summary
Payroll	2013/14	Not Started		
Housing Benefits	2013/14	Not Started		
Key Financial Systems - Access Controls	2013/14	Not Started		
Revenues & Benefits System Parameters	2013/14	Not Started		
Creditors	2013/14	Not Started		
Main Accounting System	2013/14	Not Started		
Council Tax	2013/14	Not Started		
Debtors	2013/14	Not Started		
IT Material Systems	2013/14	Not Started		
Loans & Investments	2013/14	Not Started		

Audit Area	Year	Status	Assurance Opinion	Executive Summary
Capital Accounting (Asset Register)	2013/14	Not Started		
NNDR	2013/14	Not Started		
Procure to Pay Project (P2P)	2013/14	On-Going		Recent involvement in the P2P Project Board to provide real-time advice and support on project implementation and the review of processes.
Payroll Implementation & Transfer	2013/14	On-Going		DAP has continued its involvement as the new iTrent payroll system went live in April, ensuring the solution incorporates sufficient business and ICT controls.
Absence Management	2013/14	Not Started		
CRB / Disclosure and Barring Service	2013/14	Not Started		
Revenues & Benefits - Policy Changes	2013/14	Not Started		
Corporate Landlord	2013/14	Not Started		

Audit Area	Year	Status	Assurance Opinion	Executive Summary
Welfare Reforms	2013/14	In Progress		
Sale of Civic Centre	2013/14	On-Going		DAP have continued to provide advice, support and assurance to the team tasked with the redevelopment of the Civic Centre. Audit has been able to bring its experience of previous major procurement exercises involving Competitive Dialogue and has been present at negotiation meetings with bidders as well as the subsequent evaluation of bids. DAP will continue to support the team during the final stages of the project.
Central Buyers	2013/14	Not Started		
Setting up of DELT	2013/14	On-Going	N/A	<p>DAP was commissioned to carry out a review of the documentation relating to the development of the DELT Business Case and to challenge the assumptions and financial figures upon which it was based. In addition, an objective and independent SWOT analysis was provided outlining the opportunities and risks that the creation of a shared ICT service such as DELT would present to the Council.</p> <p>Additional work was also undertaken on the procedures and governance arrangements associated with the project.</p>
FM Joint Venture Project	2013/14	Not Started		

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Street Lighting Conversion to LED and dimmers	2013/14	Not Started		
School Financial Value Standards	2013/14	On-Going		
Corporate Services - ICT				
ICT Financial Management	2012/13	Draft	Improvements Required	<p>Field work on this review is now complete and a draft report has been issued and discussions regarding the action plan are due to take place imminently.</p> <p>The Council's ICT Service has drastically reduced its costs over recent years which provides greater value for money and potentially permits it to be more commercially viable at a time when ICT services become increasingly open to competition from the private sector. Capital spend is well governed, but both the ICT Service and its customers would benefit from improvements in managing both capital costs and the associated year on year revenue impact.</p>
Corporate Information Management	2012/13	Draft	Good Standard	<p>Devon Audit Partnership has recently completed a review of the City Council's corporate framework for dealing with Data Protection as overseen by the Information Lead Officer Group (ILOG). Similar assessments have been conducted by DAP at Devon County and Torbay Councils in response to recent fines being imposed by the Information Commissioner following breaches of information.</p> <p>Whilst a good level of overall control is in place across most of the areas examined, the Council cannot be complacent and rely on the framework</p>

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				<p>alone. The effectiveness of the framework should be subject to rigorous compliance monitoring to ensure that awareness is embedded in day-to-day working practices.</p> <p>DAP is currently carrying out further work to examine the effectiveness of procedures relating to information security and the level of staff awareness.</p>
ICT Strategy	2013/14	In Progress		Work is being undertaken to review progress against the Programme Delivery report (April 12), producing more detailed recommendations to meet with current demands and challenges. In addition to formal audit work, auditors attend Programme and Project Boards which assists in informing audit opinion.
ICT Service Design	2013/14	In Progress		Work is being undertaken to look at supplier and contract management, an area where improvements can be made and better value for money achieved.
ICT Service Operation (Function)	2013/14	On-Going		The audit is dependant upon the commissioning of the new data centre. Auditors are attending the Data Centre Project Board and associated contract discussions, as well as contributing to the process to identify and procure appropriate monitoring tools. Once the data centre is commissioned, formal work will assess if the new data centre meets with original objectives and that Firewall and Backup processes are effective.
ICT Service Operation (Process)	2013/14	Not Started		Corporate access management is to be reviewed when changes to structure and potentially operational processes will have been embedded.
ICT Compliance Board, Project Boards, Programme Board	2013/14	On-going		Auditors continue to attend and contribute to the high level ICT governance process through active attendance at appropriate programme and project boards.

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Cross Cutting				
Contract Management	2013/14	In Progress		The scope and objective of this audit is to provide an independent review of council wide contract management arrangements. This involves discussion with key officers across the Council to establish the extent of the current contract portfolio, identify those officers involved in contract management and the arrangements in place for managing a range of key contracts.
Capital Programme - Governance	2013/14	Not Started		
Delivery Plans - Governance and monitoring	2013/14	Not Started		
Corporate Information Management - includes Freedom of Information, Data Protection Act & Information Security arrangements	2013/14	In Progress		<p>DAP continues to attend and support the Information Lead Officers Group (ILOG) set up in 2011/12.</p> <p>Additionally, a review of the arrangements in place to manage the Council's compliance with the new Public Sector Network security requirements is currently being finalised.</p> <p>Following the 2012/13 review of the Council's corporate framework for dealing with Data Protection, DAP are examining the level of staff awareness regarding information management and security and their compliance with procedures.</p>
Transformation Programme	2013/14	On-going		At the request of management, DAP are providing support and advice to the various Transformation project streams.

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Business Continuity	2013/14	On-going		<p>DAP continues to attend meetings of the Business Continuity Strategy Group to provide advice and support.</p> <p>Work will also include following up the progress being made in implementing agreed courses of action arising from previous audit reviews of the corporate and departmental business continuity planning arrangements.</p>
CRC Energy Efficiency Scheme Annual Return	2013/14	Complete		<p>DAP have been able to certify that the Council has fulfilled its obligations with regard the submission of data and compilation of supporting evidence for the CRC Energy Efficiency Scheme.</p> <p>Annual Certificate issued 30 July 2013.</p>
Place				
Section 106 11/12 Follow-Up	2012/13	Final	High Standard	<p>We can confirm that good progress has been made by management in addressing the issues identified in the original audit, considerably reducing the level of risk.</p>
Plymouth Market 11/12 Follow-Up	2012/13	Final	Good Standard	<p>Audit have been in periodic contact with the key personnel and we can confirm that over the preceding months there has been steady progress towards implementing the agreed action plan.</p> <p>With the exception of the review of the Market Regulations, all recommendations have now been implemented. The review of the Market Regulations was well underway at the time of the audit, with the first draft having been completed and reviewed by the Market Management Team (MMT). Further amendments subsequently identified by MMT have been incorporated into the document by Legal Services with the MMT carrying out final checks before taking the revised 'draft' regulation to the Market</p>

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				Traders committee for formal consultation. Following this consultation, a final version became effective from 1 st August 2013.
Public Protection Services	2012/13	Final	Good Standard	Current licensing processes were found to be simple and effective with complete, accurate and prompt processing of applications received. To implement a robust process for the storage and retention of licensing documentation in an electronic format would prevent the need to store hard documents and support the use of mobile working. Current internal recharging processes do not provide the necessary assurance to support the implementation of a full cost recovery model for licensing fees. Current arrangements partially comply with EU Service Directives, publication of processing deadlines and implementing a full cost recovery model for setting fees will improve compliance.
History Centre	2013/14	On-Going		DAP has continued to provide support and advice to the Project set up to oversee the development of a History Centre for the City. Audit has been present at Board meetings as the vision and solution options have been developed and work on securing the necessary funding progresses.
Control of Fuel, Fuel Cards and Fuel Containers	2013/14	In Progress		
Street Cleaners On-Call System	2013/14	In Progress		
Waste PFI	2013/14	On-Going		DAP continues to support the South West Devon Waste Partnership Waste PFI project, advising on governance and risk issues.
Replacement of MRF	2013/14	On-Going		DAP have been providing the Project support and challenge during the Outline Solution (ISOS) stage of the procurement and will continue to do so as it moves into the next phase which will culminate in the submission of detailed solutions by bidders in the autumn.

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Replacement of minibus fleet, Plant and Equipment	2013/14	On-Going		DAP have been able to provide assurance and support to the team tasked with the purchasing of replacement vehicles as part of the Council's minibus fleet and was present during the drawing up of the vehicle and contract specifications and the subsequent evaluation of tenders.
Audit Area	Year	Status	Assurance Opinion	Executive Summary

People

Transfer of Public Health	2012/13	In Progress		<i>Draft report due shortly.</i>
Health & Wellbeing Board	2012/13	In Progress		<i>Draft report due shortly.</i>
Fostering & Adoption Panel Processes / EDRMS	2012/13	Draft	N/A	<p>This work was not the traditional audit assurance review of processes and compliance with legislation/policies. The review was carried out with a view to highlighting key factors and potential risks for the electronic provision of documents to Fostering and Adoption Panel members and also the use of an Electronic Document and Record Management System (EDRMS).</p> <p>The implementation of an EDRMS is complex with numerous factors for consideration. This report highlights some key areas ranging from project sponsorship to consultation and training. From the work undertaken there would be a real benefit to having a single source for documents to be stored, however any solution must be the place all records are stored otherwise there is a real risk of fragmentation and this is likely to be criticised by Ofsted when reviewing the journey of a child.</p> <p>The report highlights some key aspects of both the electronic distribution</p>

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				<p>and EDRMS implementation, and outlines issues for consideration. Overall there should be no objection to either, providing that they are supported by sound processes which adequately mitigate the associated risks.</p>
CareFirst - Children Independent Placements	2012/13	Draft	Good Standard	<p>Ten children placed in independent placements during 2012/13 were chosen at random as the main area for audit review. These included children placed in independent foster care, residential placements and parent and child placements. Each case was "walked through" from the time of the initial search request, through to the issue of the contract and payments being made.</p> <p>The audit review found that, in the main, internal controls and the application of those controls within CIPS operate to a good standard. Panel decisions were recorded and a clear audit trail of how each placement had been procured was available. Input and monitoring of payments was generally good, along with the processes for making additional payments and the recovery of overpayments.</p> <p>With the introduction of new legislation around late payment interest where there is the potential for substantial penalties and automatic compensation payments for payments made outside deadlines, there is an increased importance on ensuring payment documentation and IPCs are authorised and input in a timely manner.</p>
Special Education Needs	2012/13	Draft	Good Standard	<p>The SEN Code of Practice has set out guidelines for all parties to follow through the journey from the identification and assessment of a special educational need or needs of a child from early education through to secondary education. This process is the responsibility of the educational settings and in the Council, the Specialist Services Team, with additional support being provided by other teams and external organisations.</p>

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				<p>The Council is reliant on the schools maintaining accurate pupil data which is collected three times a year through the established School Census process. Census information collected by the Council and the Academy data provided by the Department for Education is used for a variety of different uses from planning for the future to the delivery of services. Although data is collected throughout the year by the Council, there are still questions on the reliability of the pupil data being held at the schools. Based on the schools visited, the processes employed by them for the maintenance of their general pupil and SEN data were found to be effective based on the information provided to them by parents and others. With regard to children who have a statement, the Specialist Services Team have requested that any changes to data should be verified with the Team so that both school and local authority data can be verified and updated where necessary.</p> <p>Through the SEN Code of Practice, the journey from the identification of ASD and other needs to the issue of a statement has been well established including the panel processes. Based on the statistical information provided by the Special Services Team, the issue of the statement has been achieved within the 26 week period. The processes for the annual review and the transitions from primary to secondary and then to post 16 have been effectively managed by the schools and partners.</p> <p>The managing of the risk register has been in accordance with Council procedures. This has seen the overall risk being reduced from an amber status to a green status following the May 2013 review. This is due to the work carried out by officers and developments that have been carried out between the half yearly reviews.</p> <p>A future challenge will be the implementation of the Special Educational Needs and Disabilities (SEND) policy in September 2014 following the</p>

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				testing and evaluation of the reforms that are being tested in 20 pathfinder areas.
Public Health Commissioning - contracting and processes	2013/14	Not Started		
Pre-Paid Cards - review process from end to end	2013/14	In Progress		
Disabled Facilities Grants (DFGs)	2013/14	In Progress		
Plymouth Safeguarding Adults Board (PSAB)	2013/14	Not Started		
Plymouth Safeguarding Children's Board (PSCB)	2013/14	Not Started		
Social Fund	2013/14	In Progress		
Transitions (to Adults, from Primary to Secondary, from Pre-School to Primary)	2013/14	Not Started		
PLUSS	2013/14	In Progress		
Troubled Families (Families with a Future (FWAF))	2013/14	Grant work	N/A	
Careers South West	2013/14	In Progress		
Children's Centres	2013/14	Not Started		

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Youth Offending Team (YOT)	2013/14	Not Started		
Academies Delivery Board & UTC	2013/14	On-Going		
Easy Let Scheme	2013/14	Not Started		
Training Schools Alliance	2013/14	Not Started		
Excellence Cluster	2013/14	Not Started		
Alternative Complimentary Education (ACE)	2013/14	Not Started		
Local Integrated Service Trust (LIST)	2013/14	Not Started		